

**CERTIFICATE**

2021

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

**Salem Township**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was approved and adopted as the

maximum expenditures for the various funds for the year 2021; and (3) the

Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

|   |         | 2021 Adopted Budget |   |                               |                         |
|---|---------|---------------------|---|-------------------------------|-------------------------|
|   |         | Page No.            | Budget Authority for Expenditures               | Amount of 2020 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents:                      |         |                     |   |                               |                         |
| Computation to Determine Limit for 2021 |         | 2                   |   |                               |                         |
| Alloc of MVT, RVT, and 16/20M Vehicles  |         | 3                   |   |                               |                         |
| Schedule of Transfers                   |         | 4                   |   |                               |                         |
| Statement of Indebt. & Lease/Purchase   |         | 5                   |   |                               |                         |
|   |         |                     |   |                               |                         |
| Fund                                    | K.S.A.  |                     |   |                               |                         |
| General                                 | 79-1962 | 6                   | 9,900   | 6,913                         | 1,991                   |
| Debt Service                            | 10-113  |                     |   |                               |                         |
| Library                                 | 12-1220 |                     |   |                               |                         |
| Road                                    | 68-518c | 7                   | 52,635  | 38,089                        | 10,968                  |
|   |         |                     |   |                               |                         |
|   |         |                     |   |                               |                         |
|   |         |                     |   |                               |                         |
|   |         |                     |   |                               |                         |
|   |         |                     |   |                               |                         |
|   |         |                     |   |                               |                         |
|   |         |                     |   |                               |                         |
| Special Machinery                       |         | 7                   |   |                               |                         |
| <b>Totals</b>                           | xxxxxx  |                     | 62,535  | 45,002                        |                         |
| Budget Summary                          |         | 0                   |   |                               |                         |
| Neighborhood Revitalization Rebate      |         |                     | Resolution required? Vote publication required? |                               | No                      |

|                           |                         |
|---------------------------|-------------------------|
| Final Assessed Valuation: | County Clerk's Use Only |
| Township                  | 3,472,883               |
|                           | Nov. 1, 2020 Valuation  |

Assisted by:

Address:

Email:

Attest: Oct. 30, 2020

*[Signature]*  
County Clerk

Governing Body

Special Road Election held for Mills for years.  
First levy in

CPA Legend

Salem Township

2021

**Computation to Determine Limit for 2021**

|                                    | Amount of Levy |
|------------------------------------|----------------|
| 1. Total tax levy amount in 2020   | + \$ 43,478    |
| 2. Debt service levy in 2020       | - \$ 0         |
| 3. Tax levy excluding debt service | \$ 43,478      |

**2020 Valuation Information for Valuation Adjustments**

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2020:  | + 34,155          |  |
| 5. Increase in personal property for 2020:   |                   |  |
| 5a. Personal property 2020   | + 140,274         |  |
| 5b. Personal property 2019   | - 207,356         |  |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that changed in use during 2020:  | + 24,019          |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 58,174            |  |
| 8. Total estimated valuation July 1, 2020  | 3,472,569         |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 3,414,395         |  |
| 10. Factor for increase (7 divided by 9)   | 0.01704           |  |
| 11. Amount of increase (10 times 3)  | + \$ 741          |  |
| 12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 44,219         |  |
| 13. Debt service levy in this 2021 budget  | 0                 |  |
| 14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 44,219            |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2019  | 0.018             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 783            |  |
| 17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 45,002         |  |

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Salem Township  
Cowley County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds<br>for 2020 | Tax Levy Amount in<br>2020 Budget | Allocation for Year 2021 |     |            |          |            |
|----------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
|                            |                                   | MVT                      | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General                    | 4,462                             | 607                      | 17  | 41         | 43       | 3          |
| Debt Service               | 0                                 | 0                        | 0   | 0          | 0        | 0          |
| Library                    | 0                                 | 0                        | 0   | 0          | 0        | 0          |
| Road                       | 39,016                            | 5,310                    | 152 | 354        | 373      | 27         |
|                            | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                            | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                            | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                            | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                            | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                            | 0                                 | 0                        | 0   | 0          | 0        | 0          |
| Total                      | 43,478                            | 5,917                    | 169 | 395        | 416      | 30         |

County Treas Motor Vehicle Estimate 5,917

County Treas Recreational Vehicle Estimate 169

County Treas 16/20M Vehicle Estimate 395

County Treas Commercial Vehicle Tax Estimate 416

County Treas Watercraft Tax Estimate 30

MVT Factor 0.13609

RVT Factor 0.00389

16/20M Factor 0.00909

Comm Veh Factor 0.00957

Watercraft Factor 0.00069

2021

Salem Township

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2019 | Current<br>Amount for<br>2020 | Proposed<br>Amount for<br>2021 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| General                                  | Special Machinery                  | -                            | -                             | -                              |                                       |
| General                                  | Special Machinery                  | -                            | -                             | -                              |                                       |
| Road                                     | Special Machinery                  | -                            | 7,207                         | 5,000                          | 68-141g                               |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
| Total                                    |                                    | 0                            | 7,207                         | 5,000                          |                                       |
| Adjustments*                             |                                    |                              |                               |                                |                                       |
| Adjusted Totals                          |                                    | 0                            | 7,207                         | 5,000                          |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

| Type of Debt              | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2020 | Date Due |           | Amount Due 2020 |           | Amount Due 2021 |           |
|---------------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
|                           |               |                 |               |                                | Interest | Principal | Interest        | Principal | Interest        | Principal |
| G.O. Bonds                |               |                 |               |                                |          |           |                 |           |                 |           |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
| Total G.O. Bonds          |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |
| Other                     |               |                 |               |                                |          |           |                 |           |                 |           |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
|                           |               |                 |               |                                |          |           |                 |           |                 |           |
| Total Other               |               |                 |               | 0                              |          |           | 0               | 0         | 0               | 0         |
| <b>Total Indebtedness</b> |               |                 |               | <b>0</b>                       |          |           | <b>0</b>        | <b>0</b>  | <b>0</b>        | <b>0</b>  |

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2020 | Payments Due 2020 | Payments Due 2021 |
|-----------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| Grader          | 3/8/19        | 36                        | 4.25            | 13,000                                      | 13,000                           | 13,296            |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 | Total                                       | 13,000                           | 13,296            | 0                 |

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Salem Township

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General                   | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020  | Proposed Budget<br>Year for 2021 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1         | 650                           | 125                                | -524                             |
| Receipts:                                   |                               |                                    |                                  |
| Ad Valorem Tax                              | 5,327                         | 4,462                              | xxxxxxxxxxxxxxx                  |
| Delinquent Tax                              | 99                            |                                    |                                  |
| Motor Vehicle Tax                           | 515                           | 833                                | 607                              |
| Recreational Vehicle Tax                    | 15                            | 25                                 | 17                               |
| 16/20 M Vehicle Tax                         | 32                            | 55                                 | 41                               |
| Commercial Vehicle Tax                      | 36                            | 76                                 | 43                               |
| Watercraft Tax                              |                               |                                    | 3                                |
| LAVTR                                       |                               |                                    | 0                                |
| Gross Earnings (Intangibles) Tax            | 2,903                         | 2,400                              | 2,800                            |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
| Interest on Idle Funds                      | 22                            |                                    |                                  |
| Neighborhood Revitalization Rebate          |                               |                                    | 0                                |
| Miscellaneous                               | 140                           |                                    |                                  |
| Does miscellaneous exceed 10% of Total Rec  |                               |                                    |                                  |
| <b>Total Receipts</b>                       | <b>9,089</b>                  | <b>7,851</b>                       | <b>3,511</b>                     |
| <b>Resources Available:</b>                 | <b>9,739</b>                  | <b>7,976</b>                       | <b>2,987</b>                     |
| Expenditures:                               |                               |                                    |                                  |
|   |                               |                                    |                                  |
| Officers Pay                                |                               |                                    |                                  |
| Salaries & Wages                            |                               |                                    |                                  |
| Employee Benefits                           |                               |                                    |                                  |
| Other                                       | 20                            |                                    | 100                              |
| Equipment                                   |                               |                                    |                                  |
| Buildings Maintenance                       | 3,294                         | 2,000                              | 3,300                            |
| Insurance                                   |                               |                                    |                                  |
| Cemetery                                    | 6,300                         | 6,500                              | 6,500                            |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
| Cash Forward (2021 column)                  |                               |                                    |                                  |
| Transfer to Spec. Mach.(No Levy)            |                               |                                    |                                  |
| Does the General Fund have a tax levy       |                               |                                    |                                  |
| Transfer to Spec. Mach.(Gen has Levy)       |                               |                                    |                                  |
| Transfer can not exceed 25% Resources Avail |                               |                                    |                                  |
| Miscellaneous                               |                               |                                    |                                  |
| Does misc. exceed 10% of Total Expenditures |                               |                                    |                                  |
| <b>Total Expenditures</b>                   | <b>9,614</b>                  | <b>8,500</b>                       | <b>9,900</b>                     |
| Unencumbered Cash Balance Dec 31            | 125                           | -524                               | xxxxxxxxxxxxxxx                  |
| 2019/2020/2021 Budget Authority Amount:     | 10,400                        | 8,500                              | 9,900                            |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 9,900                            |
|   |                               | Tax Required                       | 6,913                            |
| See Tab D                                   | Delinquent Comp Rate:         | 0.0%                               | 0                                |
|   | Amount of 2020 Ad Valorem Tax |                                    | 6,913                            |

|             |
|-------------|
| CPA Summary |
|-------------|

Salem Township

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Road                      | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020  | Proposed Budget<br>Year for 2021 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1         | 2,921                         | 4,992                              | 4,992                            |
| Receipts:                                   |                               |                                    |                                  |
| Ad Valorem Tax                              | 25,790                        | 39,016                             | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                              | 684                           |                                    |                                  |
| Motor Vehicle Tax                           | 4,125                         | 4,031                              | 5,310                            |
| Recreational Vehicle Tax                    | 119                           | 120                                | 152                              |
| 16/20M Vehicle Tax                          | 186                           | 268                                | 354                              |
| Commercial Vehicle Tax                      | 293                           | 370                                | 373                              |
| Watercraft Tax                              |                               |                                    | 27                               |
| Special Highway/Gasoline Tax                | 3,338                         | 3,402                              | 3,338                            |
| Loan proceeds                               | 12,900                        |                                    |                                  |
| Other                                       | 5,000                         |                                    |                                  |
| From Spl Mach                               | 40,018                        |                                    |                                  |
| Interest on Idle Funds                      |                               |                                    |                                  |
| Neighborhood Revitalization Rebate          |                               |                                    | 0                                |
| Miscellaneous                               | 8                             |                                    |                                  |
| Does miscellaneous exceed 10% of Total Rec  |                               |                                    |                                  |
| <b>Total Receipts</b>                       | <b>92,461</b>                 | <b>47,207</b>                      | <b>9,554</b>                     |
| <b>Resources Available:</b>                 | <b>95,382</b>                 | <b>52,199</b>                      | <b>14,546</b>                    |
| Expenditures:                               |                               |                                    |                                  |
| Salaries & Wages                            | 9,483                         | 10,000                             | 10,000                           |
| Employee Benefits                           | 2,296                         | 2,500                              | 2,500                            |
| Road Maintenance                            | 3,491                         | 4,000                              | 3,500                            |
| Road Materials                              | 3,501                         | 8,000                              | 16,135                           |
| Equipment                                   | 58,000                        | 1,500                              | 1,500                            |
| Officer Pay                                 | 1,828                         | 2,000                              | 2,000                            |
| Loan  | 8,296                         |                                    |                                  |
| Insurance                                   | 1,504                         |                                    | 2,000                            |
| Other                                       | 1,991                         | 12,000                             | 10,000                           |
| Cash Forward (2021 column)                  |                               |                                    |                                  |
| Transfer to Special Machinery               |                               | 7,207                              | 5,000                            |
| Does transfer exceed 25% of Resources Avail |                               |                                    |                                  |
| Miscellaneous                               |                               |                                    |                                  |
| Does misc. exceed 10% of Total Expenditures |                               |                                    |                                  |
| <b>Total Expenditures</b>                   | <b>90,390</b>                 | <b>47,207</b>                      | <b>52,635</b>                    |
| Unencumbered Cash Balance Dec 31            | 4,992                         | 4,992                              | xxxxxxxxxxxxxxxx                 |
| 2019/2020/2021 Budget Authority Amount:     | 41,950                        | 47,207                             | 52,635                           |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 52,635                           |
|   |                               | Tax Required                       | 38,089                           |
|   |                               | Delinquent Comp Rate:              | 0.0%                             |
|   |                               | Amount of 2020 Ad Valorem Tax      | 38,089                           |

See Tab A

**Special Machinery**

|  |                         |
|--|-------------------------|
| K.S.A. 68-141g                           | <b>2019 Actual Year</b> |
| Unencumbered Cash Balance, Jan 1         | 44,835                  |
| Transfers from:                          |                         |
| Road Fund                                | 0                       |
| General Fund(No Levy)                    | 0                       |
| General Fund(Gen has Levy)               | 0                       |
| Interest on Idle Funds                   | 131                     |
| Other                                    |                         |
| <b>Resources Available:</b>              | <b>44,966</b>           |
| <b>Total Expenditures</b>                | <b>40,145</b>           |
| <b>Unencumbered Cash Balance, Dec 31</b> | <b>4,821</b>            |

**CPA Summary**

**NOTICE OF BUDGET HEARING**

The governing body of  
**Salem Township**  
**Cowley County**

will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Cowley County Clerk's Office, 321 E. 10th Avenue, Winfield and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits  
of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund                      | Prior Year Actual 2019 |                        | Current Year Estimate 2020 |                        | Proposed Budget 2021                 |                                     |                      |
|---------------------------|------------------------|------------------------|----------------------------|------------------------|--------------------------------------|-------------------------------------|----------------------|
|                           | Expenditures           | Actual<br>Tax<br>Rate* | Expenditures               | Actual<br>Tax<br>Rate* | Budget Authority<br>for Expenditures | Amount of<br>2020 Ad<br>Valorem Tax | Est.<br>Tax<br>Rate* |
| General                   | 9,614                  | 1.551                  | 8,500                      | 1.241                  | 9,900                                | 6,913                               | 1.991                |
| Debt Service              |                        |                        |                            |                        |                                      |                                     |                      |
| Library                   |                        |                        |                            |                        |                                      |                                     |                      |
| Road                      | 90,390                 | 7.509                  | 47,207                     | 10.848                 | 52,635                               | 38,089                              | 10.969               |
|                           |                        |                        |                            |                        |                                      |                                     |                      |
|                           |                        |                        |                            |                        |                                      |                                     |                      |
|                           |                        |                        |                            |                        |                                      |                                     |                      |
|                           |                        |                        |                            |                        |                                      |                                     |                      |
|                           |                        |                        |                            |                        |                                      |                                     |                      |
|                           |                        |                        |                            |                        |                                      |                                     |                      |
|                           |                        |                        |                            |                        |                                      |                                     |                      |
| Special Machinery         | 40,145                 |                        |                            |                        |                                      |                                     |                      |
| Totals                    | 140,149                | 9.060                  | 55,707                     | 12.089                 | 62,535                               | 45,002                              | 12.960               |
| Less: Transfers           | 0                      |                        | 7,207                      |                        | 5,000                                |                                     |                      |
| Net Expenditure           | 140,149                |                        | 48,500                     |                        | 57,535                               |                                     |                      |
| Total Tax Levied          | 32,016                 |                        | 43,478                     |                        | XXXXXXXXXXXXXX                       |                                     |                      |
| Assessed Valuation:       |                        |                        |                            |                        |                                      |                                     |                      |
| Township                  | 3,534,029              |                        | 3,596,879                  |                        | 3,472,569                            |                                     |                      |
| Outstanding Indebtedness, |                        |                        |                            |                        |                                      |                                     |                      |
| Jan 1                     | 2018                   |                        | 2019                       |                        | 2020                                 |                                     |                      |
| G.O. Bonds                | 0                      |                        | 0                          |                        | 0                                    |                                     |                      |
| Other                     | 0                      |                        | 0                          |                        | 0                                    |                                     |                      |
| Lease Purchase Principal  | 0                      |                        | 0                          |                        | 13,000                               |                                     |                      |
| Total                     | 0                      |                        | 0                          |                        | 13,000                               |                                     |                      |

\*Tax rates are expressed in mills.

0  
0



enotice

**AFFIDAVIT OF  
PUBLICATION**

See Proof on Next Page

Cowley CourierTraveler  
200 East Fifth Avenue  
(620) 442-4200

I, Arty Hloks, of lawful age, being duly sworn upon oath, deposes  
and says that I am the Advertising Manager of Cowley  
CourierTraveler, a publication that is a "legal newspaper" as that  
phrase is defined for the city of Arkansas City, for the County of  
Cowley County, in the state of Kansas, and that the attachment  
hereto contains the correct copy of what was published in said legal  
newspaper in consecutive issues on the following dates:

**PUBLICATION DATES:**  
Jul. 23, 2020

Notice ID: KmclWceh3AQx65HeRyLwu  
Notice Name: Salem

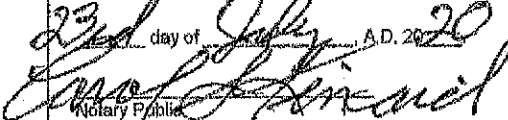
PUBLICATION FEE: \$87.68

  
Advertising Manager

**VERIFICATION**

STATE OF KANSAS  
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

*23rd* day of *July*, A.D. 20*20*  
  
Notary Public

